

Appendix V

List of Changes for the 2002 Compliance Supplement

This Appendix provides a list of changes from the OMB Circular A-133 Compliance Supplement issued in March 2001 to this 2002 Supplement.

Part 1 - Background, Purpose, and Applicability

- Updated for the effective date of this Supplement.
- Updated "Overview of This Supplement" to show Appendix VI as reserved since advisories related to the Year 2000 issue have been deleted from this Supplement.
- Updated "Technical Information Code of Federal Regulations" to provide reference to a beta test site for an updated electronic CFR.
- Updated "How to Obtain Additional Guidance."

Part 2 - Matrix of Compliance Requirements

- Updated for new programs and changes to existing programs.

Part 3 - Compliance Requirements

- B. Allowable Costs Cost Principles - Added "Availability of Other Information" and clarified "Suggested Audit Procedures - Compliance" for "Internal service, central service, pension, or similar activities or funds."
- D. Davis-Bacon Act - Corrected "Audit Objective" and "Suggested Audit Procedures" to remove testing of contractor and subcontractor construction payrolls.
- N. Special Tests and Provisions - Deleted "Year 2000 Compliance Considerations."

Part 4 - Agency Program Requirements

- Added the following programs:

14 Department of Housing and Urban Development (HUD)
14.872 - Public Housing Capital Fund (CFP)

Page No.

4-14.872

17 Department of Labor (DOL)*Employment Services Cluster:*

17.258 - WIA Adult Program	4-17.258
17.259 - WIA Youth Activities	4-17.258
17.260 - WIA Dislocated Workers	4-17.258

17.263 - Youth Opportunity Grants	4-17.263
-----------------------------------	----------

83 Federal Emergency Management Agency (FEMA)

83.548 - Hazard Mitigation Grant Program	4-83.548
------------------------------------------	----------

93 Department of Health and Human Services (HHS)

93.217 - Family Planning - Services	4-93.217
93.566 - Refugee and Entrant Assistance - State Administered Programs	4-93.566

- CFDA 10.551 and 10.561 - Clarified "II. Program Procedures."
- CFDA 10.553, 10.555, 10.556, and 10.559 - Clarified "II. Program Procedures," "I. Procurement and Suspension and Debarment," "M. Subrecipient Monitoring," and "N.2 Accountability for Commodities." Added Reimbursement of Sponsor Operating Costs (SFSPC) to "A. Activities Allowed or Unallowed." Moved specific requirements from "II. Program Procedures" to "E. Eligibility" and clarified these requirements. Added subrecipient reporting to "L.1 Financial Reporting" and "L.3 Special Reporting." Corrected key line numbers under "L.3 Special Reporting."
- CFDA 10.557 - Clarified "II. Program Procedures," "A. Activities Allowed or Unallowed," "B. Allowable Costs/Cost Principles," "C. Cash Management," "E. Eligibility," "H. Period of Availability of Federal Funds," and "J. Program Income." Updated "L.1 Financial Reporting." Moved "N.2 Management Evaluations" to "M. Subrecipient Monitoring." Updated "N.1 Food Instrument Disposition."
- CFDA 10.558 - Moved specific requirements from "II. Program Procedures" to "E. Eligibility" and clarified these requirements. Updated "E.3 Eligibility for Subrecipients." Added to "L.1 Financial Reporting" and "L.3 Special Reporting" reporting from the subrecipients to the States. Clarified "II. Program Procedures," "A. Activities Allowed or Unallowed," "I. Procurement and Suspension and Debarment," and "N.2 Accountability for Commodities."
- CFDA 10.566 - Updated "II. Program Procedures." Added "N.1 EBT Reconciliation."
- CFDA 10.570 - Updated "I. Program Objectives" and "II. Program Procedures." Added to "L.1 Financial Reporting" reporting from the subrecipients to the States. Deleted "L.3 Special Reporting."

- CFDA 10.665 - Clarified "II. Program Procedures" and "A. Activities Allowed." Updated program for note to Pub. L. No. 106-393, 114 Stat. 1611, October 30, 2000 and added "G.3 Earmarking." Removed the Spotted Owl Payments which were repealed by section 404 of Pub. L. No. 106-393.
- CFDA 10.760 - Clarified "A. Activities Allowed or Unallowed." Added to "IV. Other Information" guidance on interim financing.
- CFDA 12.401 - Clarified "II. Program Procedures" and "D. Davis-Bacon Act." Added Availability of Other Information to "II. Program Procedures." Added guidance on allocation of employee compensation costs to "B. Allowable Costs/Cost Principles."
- CFDA 14.182 - Updated "L.1 Financial Reporting."
- CFDA 14.235 - Updated "G.1 Matching" and "L.1 Financial Reporting."
- CFDA 14.850 - Updated "II. Program Procedures" and "L. Reporting." Clarified "E. Eligibility for Individuals."
- CFDA 14.852 - CFDA was deleted and combined with CFDA 14.859 into new CFDA 14.872.
- CFDA 14.854 - Updated "II. Program Procedures." Added to "A. Activities Allowed or Unallowed" reference to Notice of Funding Availability.
- CFDA 14.859 - CFDA was deleted and combined with CFDA 14.852 into new CFDA 14.872.
- CFDA 14.862 - Updated "L.1 Financial Reporting."
- CFDA 14.871 - Clarified "E. Eligibility for Individuals." Updated "L.3 Special Reporting." Deleted "IV. Other Information."
- Bureau of Indian Affairs Cross-Cutting Section - Updated citation for Department of the Interior's Appropriations Act.
- CFDA 15.042 - Updated "L.1 Financial Reporting."
- CFDA 16.579 - Updated "II. Program Procedures" for contact information. Updated "A. Activities Allowed or Unallowed" for Pub. L. No. 106-561, 114 Stat. 2787, December 21, 2000.
- CFDA 16.710 - Clarified "I. Program Objectives," "II. Program Procedures," "A. Activities Allowed or Unallowed," "B. Allowable Costs/Cost Principles," and "C.1 Matching." Deleted special provisions in "H. Period of Availability of Funds."

- CFDA 17.225 - Updated program for Pub. L. No 106-554 which enacted H.R. 5662 to add Indian tribes. Updated "E.1 Eligibility for Individuals" to add denied claims and interstate paid claims. Updated "L.1 Financial Reporting." Clarified suggested audit procedures in "N.2 Match with IRS 940 FUTA Tax Form."
- CFDA 17.245 - Updated "L.2 Performance Reporting" for key line items.
- CFDA 17.246 and 17.250 - CFDA's were deleted.
- CFDA 17.247 - Complete rewrite of program under Workforce Investment Act (WIA) requirements.
- CFDA 17.251 - Complete rewrite of program under WIA requirements.
- CFDA 17.253 - Updated "II. Program Procedures" Availability of Other Information. Clarified "E.1 Eligibility for Individuals." Deleted "IV. Other Information" as it affected periods prior to July 1, 2001.
- CFDA 17.255 - CFDA was deleted and programs represented by the CFDA are now included in CFDA's 17.247, 17.251, 17.258, 17.259, 17.260, and 17.263.
- CFDA 20.106 - Added Source of Governing Requirements and Availability of Other Information to "II. Program Procedures." Clarified "A. Activities Allowed or Unallowed."
- CFDA 20.205 and 23.003 - Clarified "F. Equipment and Real Property Management." Corrected legal citation in "N.6 Project Approvals."
- CFDA 20.500 and 20.507 - Added Source of Governing Requirements and Availability of Other Information to "II. Program Procedures." Clarified "I. Procurement and Suspension and Debarment," "N.2 Charter Service," and "N.3 School Bus Operation."
- CFDA 21.020 - Added Availability of Other Information to "II. Program Procedures."
- CFDA 45.129 - Updated "II. Program Procedures." Clarified "G.1 Matching."
- CFDA 66.458 - Updated "II. Program Procedures," "A. Activities Allowed or Unallowed," "C. Cash Management," and "N.3 Fund Establishment, Loan Repayments, and Fund Earnings." Clarified "H. Period of Availability of Funds" and "N.4 CWSRF as Security for Bonds."
- CFDA 66.468 - Added in "A. Activities Allowed or Unallowed" clarification of small water systems. Updated "C. Cash Management" for payment system change.

- CFDA 81.042 - Update "II. Program Procedures" for revised Internet site.
- CFDA 83.543 - Added Source of Governing Requirements and Availability of Other Information to "II. Program Procedures." Updated "E.1 Eligibility for Individuals" for statutorily determined maximum disaster relief amounts.
- CFDA 83.544 - Added Source of Governing Requirements and Availability of Other Information to "II. Program Procedures." Clarified "II. Program Procedures," "A. Activities Allowed or Unallowed," "B. Allowable Costs/Cost Principles," and "G.1 Matching." Added "E.3 Eligibility for Subrecipients" and "G.3 Earmarking." Added example in "G.1 Matching" which reflects revisions to 44 CFR section 206.203(d)(2) published in the May 4, 2001, *Federal Register* (66 FR 22443).
- Department of Education Cross-Cutting Section - Clarified "II. Program Procedures," "H. Period of Availability of Federal Funds," "N.1 Participation of Private School Children, and "N.2 Schoolwide Programs." Added "B.2 Documentation of Employee Time and Effort."
- CFDA 84.010 - Added Source of Governing Requirements to "II. Program Procedures."
- CFDA 84.011 - Added Source of Governing Requirements to "II. Program Procedures."
- CFDA 84.027 and 84.173 - Updated legal citations in "A. Activities Allowed or Unallowed" and "G. Matching, Level of Effort, Earmarking."
- CFDA 84.032 - Updated "II. Program Procedures," "N.3 Conditions for Reinsurance Coverage," "N.5 Default Aversion Assistance," "N.8 Federal Share of Borrower Payments," "N.9 Assignment of Defaulted Loans to ED," and "N.10 Federal Fund and Agency Operating Fund." Updated "L.1 Special Reporting" and other references for revised reports.
- CFDA 84.041 - Clarified "II. Program Procedures" for Section 8002 payments and added Source of Governing Requirements and Availability of Other Information. Clarified "G.2 Level of Effort" and "L.3 Special Reporting."
- CFDA 84.042, 84.044, 84.047, 84.066, and 84.217 - Clarified "A. Activities Allowed or Unallowed." Moved requirements related to Upward Bound and McNair stipends from "A. Activities Allowed or Unallowed" to "E.1 Eligibility for Individuals." Updated "E.1 Eligibility for Individuals" for new Student Support Services requirements related to grant aid to students in accordance with the Consolidated Appropriations Act, 2001, Pub. L. No. 106-554. Added "G.1 Matching" and "G.3 Earmarking" for new requirements related to grant aid to students. Updated "L.1 Financial Reporting" to show SF-269 as not applicable. Under "L.2 Performance Reporting" added reports for Upward Bound and added

key line items to the Talent Search and Education Opportunity Centers report and McNair report.

- CFDA 84.048 - Clarified "II. Program Procedures," "E.3 Eligibility for Subrecipients," and "L.2 Performance Reporting."
- CFDA 84.126 - Added Source of Governing Requirements to "II. Program Procedures." Updated "II. Program Procedures" and "A. Activities Allowed or Unallowed" for relationship to Workforce Investment Act. Corrected legal citation in "A.1 Services To Individuals." Deleted "N.1 Individualized Plan for Employment" and "N.2 Comparable Services and Benefits."
- CFDA 84.186 - Added Source of Governing Requirements and Availability of Other Information to "II. Program Procedures." Added "A.4 Rural Education Achievement Program (REAP) (LEAs)."
- CFDA 84.278 - Added CFDA number. Updated "I. Program Procedures." Updated "II Program Procedures" to remove references to Department of Education CFDA suffixes which are not part of the CFDA.
- CFDA 84.281 - Under "II. Program Procedures" added Source of Governing Requirements. Updated "A. Activities Allowed or Unallowed," "E.3 Eligibility for Subrecipients," and "G.3 Earmarking" for changes in Title III of the Consolidated Appropriations Act, 2001, Pub. L. No. 106-554. Added "A.4 Rural Education Achievement Program (REAP) (LEAs)."
- CFDA 84.282 - Updated Source of Governing Requirements under "II. Program Procedures."
- CFDA 84.298 - Under "II. Program Procedures" added Source of Governing Requirements. Added "A.3 Rural Education Achievement Program (REAP) (LEAs)."
- CFDA 84.338 - Updated "II. Program Procedures" for Source of Governing Requirements.
- CFDA 84.340 - Updated Source of Governing Requirements under "II. Program Procedures." Updated "A. Activities Allowed or Unallowed," "G.3 Earmarking," and "N.1 Participation of Private Schools" for changes in Title III of the Consolidated Appropriations Act, 2001, Pub. L. No. 106-554. Added "A.3 Rural Education Achievement Program (REAP) (LEAs)."
- CFDA 93.210 - Clarified "II. Program Procedures" and "A. Activities Allowed or Unallowed."
- CFDA 93.558 - Under "II. Program Procedures" added contact information to Sources of Additional Information. Updated "A.1.b Activities Allowed or

Unallowed" to remove change in transfer amount beginning with Federal fiscal year 2002 per Department of Health and Human Services Appropriations Act, 2002, Pub. L. No. 107-116.

- CFDA 93.658 - Updated "E.1 Eligibility for Individuals" for regulatory changes.
- CFDA 93.767 - Clarified "II. Program Procedures," "A. Activities Allowed or Unallowed," and "G. Matching, Level of Effort, Earmarking." Updated "H. Period of Availability of Federal Funds."
- CFDA 93.775, 93.777, and 93.778 - Under "II. Program Procedures" added Source of Governing Requirements and Availability of Other Information. Clarified "II. Program Procedures."
- CFDA 93.914 - Updated "A. Activities Allowed or Unallowed," "E. Eligibility," "G.3 Earmarking," and "H. Period of Availability of Funds" for statutory changes and references. Updated "IV. Other Information."
- CFDA 93.917 - Clarified "II. Program Procedures." Updated "A. Activities Allowed or Unallowed," "E.3 Eligibility for Subrecipients," "G. Matching, Level of Effort, Earmarking," and "H. Period of Availability of Funds" for statutory changes and references.
- CFDA 93.918 - Updated "G.3 Earmarking" for statutory change to maximum administrative expenses.
- CFDA 93.958 - Clarified "II. Program Procedures." Updated "G.2.1 Level of Effort" for changes in Section 3204(c) of Pub. L. No. 106-310 (Children's Health Act of 2000), 114 Stat. 1193, October 17, 2000. Updated "H. Period of Availability of Federal Funds" for changes in section 3403(b) of Pub. L. No. 106-310, 114 Stat. 1220. Updated "L.1 Financial Reporting" to show SF-269A and SF-272 as applicable (October 15, 1999, *Federal Register* (64 FR 55843)). Added regulatory citation in "N.1 Independent Peer Reviews."
- CFDA 93.959 - Updated "II. Program Procedures" and "G. Matching, Level of Effort, Earmarking" for changes in Section 3203(c) of Pub. L. No. 106-310 (Children's Health Act of 2000), 114 Stat. 1210, October 17, 2000. Updated "H. Period of Availability of Federal Funds" for changes in section 3403(b) of Pub. L. No. 106-310, 114 Stat. 1220. Updated "L.1 Financial Reporting" to show SF-269A and SF-272 as applicable (October 15, 1999, *Federal Register* (64 FR 55843)).
- CFDA 93.991 - Clarified "II. Program Procedures." Updated "G.3 Earmarking."
- CFDA 94.006 - Updated "E.1 Eligibility for Individuals" for minimum/maximum living allowances.

Part 5 - Clusters of Programs

- Student Financial Aid Cluster - Clarified "II. Program Procedures," "C. Cash Management," "E. Eligibility," "G.3 Earmarking," and "L. Reporting." Updated "N.3 Disbursements To Or On Behalf of Students." Deleted portion of "N.4 Refunds/Return of Title IV Funds" related to refunds and clarified portion related to Return of Title IV Funds. Updated "N.5 Student Status Changes (HEAL, FFEL, and William D. Ford Direct Loan)" and "N.8 Borrower Data Transmission and Reconciliation (FDL)." Added "N. Institutional Eligibility." Updated Appendix A, "Student Eligibility Compliance Requirements."
- Updated list of other clusters for programs included in this Supplement.

Part 6 - Internal Control

- Updated "D. Davis Bacon Act" consistent with the changes in Part 3 to remove testing of contractor and subcontractor construction payrolls.

Part 7 - Guidance for Auditing Programs Not Included in This Compliance Supplement

- No changes made.

Appendix I - Federal Programs Excluded From the A-102 Common Rule

- No changes made.

Appendix II - Federal Agency Codification of Certain Governmentwide Grant Requirements

- Updated for Federal agency changes.

Appendix III - Federal Agency Contacts for A-133 Audits

- Updated Federal agency contacts.

Appendix IV - Internal Reference Tables

- Updated tables for changes in this Supplement.

Appendix V - List of Changes for the 2001 Compliance Supplement

- Updated this appendix to provide a list of changes from the OMB Circular A-133 Compliance Supplement issued in March 2001 to this 2002 Supplement.

Appendix VI - Other OMB Circular A-133 Advisories

- Deleted *Advisory to Federal Grantees on Responsibility to Address the Year 2000 Issue and Impact of Y2K on Audits of Federal Awards Under OMB Circular A-133*. This appendix is reserved.

Appendix VII - SAS 70 Examinations of EBT Service Organizations

- No changes made.

Appendix VIII - Compliance Supplement Core Team

- Updated this appendix to recognize contributions of current interagency team responsible for the production of this Supplement.